

## **GITCA is a Partnership...**

...between the gaming industry and the IRS to promote tax compliance among tipped employees. Join Leaders from your industry that are already enjoying the benefits!

This voluntary tip reporting compliance program is administered under Revenue Procedure 2007-32.



*Protect your business and your employees from tip audits...join today!*

To learn more about the voluntary agreement program, access the [irs.gov](http://irs.gov) website at Market Segment Understandings (MSU).

For Indian Tribal Governments, go to: [www.irs.gov/govt/tribes](http://www.irs.gov/govt/tribes)



### **Your GITCA Territory Contacts**

#### *East Territory*

*CT DC DE MA MD ME NC NH NJ NY PA RI SC  
VA VT*

Terri L. Vrabel  
Terri.L.Vrabel@irs.gov  
(717) 757-2320 x122

#### *Mid-States Territory*

*AL AR FL GA IA IL IN KS KY LA MI MN MO  
MS ND NE OH SD TN WI WV*

Jennifer L. Cunningham  
Jennifer.Cunningham@irs.gov  
(304) 561-3011

#### *West Territory*

*AK AZ CA CO HI ID MT NV NM OK OR TX  
UT WA WY*

Sharon S. Huff  
Sharon.S.Huff@irs.gov  
(408) 817-6785

#### *Indian Tribal Governments*

*All States with Indian Tribal Gaming*

Suzanne V. Perry  
Suzanne.V.Perry@irs.gov  
(602) 636-9181



## **Gaming Industry Tip Compliance Agreement (GITCA)**

### **Step into the future...**

- Be a leader in your industry
- Reduce payroll administration burden
- Enjoy the benefits of tip audit protection

**... the future is now!**

**Contact the IRS today**

National Tip Reporting Compliance Program



## The GITCA Program...

...is a voluntary tip reporting program that has been successfully implemented by hundreds of casinos nationwide who are leaders in the gaming industry.

...provides a voluntary compliance agreement designed specifically for the gaming industry to promote tax compliance among tipped employees and establish tip rates for all participating employees.

### How does it work?

Under this program, the gaming industry Employer and IRS work together to:

- ♣ Establish average tip rates for tipped employees in specified occupational categories
- ♣ Maintain a threshold level of participation by the employees
- ♣ Use financial and payroll information technologies to reduce the administrative burden of tip reporting compliance
- ♣ Receive an IRS commitment not to perform tip examinations of participating employers and employees who comply with the GITCA provisions

*That's right...*

*...Tip Audit Protection for compliant GITCA participants! Now you can focus on the future...not the past*

### GITCA is a partnership between You and the IRS!

This partnership originated in Las Vegas and has expanded across the United States, as both employers and employees realize the many benefits it has to offer.

### Who is eligible to participate?

All gaming employers and their tipped employees and all tipped outlets owned by the gaming establishment.

### How does this benefit you?

#### ...Tip Audit Protection!

- ♣ GITCA participants deemed compliant with Internal Revenue Code 6053 employer tip reporting requirements and
- ♣ Will not incur unplanned financial liabilities, penalties, or interest from unexpected tip examinations

#### ... and all you have to do is

- ♣ Use agreed upon tip rates for participants
- ♣ Maintain 75% participation of eligible employees
- ♣ Maintain signed employee agreements and other required records
- ♣ Provide annual tip reports to the IRS

### How does it benefit your employees?

*Participants have tip audit protection and...*

- ♣ Tip logs are no longer necessary
- ♣ Increased W-2 reported income may improve qualifying for personal loans to buy a home or new car
- ♣ Increased Social Security and Medicare benefits
- ♣ Increased Workers Compensation or Unemployment, Disability and Life benefits

*Nonparticipants who do not report their tips may be audited!*

### Non participating employees must

- ♣ Report all their tips
- ♣ Maintain daily records of all tips received
- ♣ Report all tips that total \$20 or more to their employer in a written statement by the 10th day of the month after the month they received the tips

**The future is now...**  
*Be a leader and join today*

